

**Arizona Department of Education**  
**Over Expenditure Report for Fiscal Year 2004**  
**Saddle Mountain Unified School District**

Description	ADE Calculated	District Amount	Difference
Comments and concerns about the content, the design, or the results should be e-mailed to schoolfinance@ade.az.gov.			
Budget Version		5/11/2004	Revised #2
<b>General Budget Limit</b>			
Base Support Level	2,758,395		
Transportation Revenue Control Limit	461,879		
Type 03 Tuition	0		
ADE column includes values from most recent APOR55.			
Adjustment to actual HS Type 03 Tuition	0		
Reductions are made based on Type 03 tuition expenditures reported on AFR			
Revenue Control Limit (RCL)	3,220,274	3,220,274	
Growth	90,745	129,983	
Adjusted RCL	3,311,019	3,350,257	(39,238)
Adjusted RCL in M&O	3,311,019	3,350,257	(39,238)
Adjusted RCL in Unr Cap	0	0	0
Capital Outlay Revenue Limit (CORL) Total	222,838	222,838	0
Capital Outlay Revenue Limit (CORL) M&O	0	0	0
Capital Onlay Revenue Limit (CORL) Unr Cap	222,838	222,838	0
Maintenance and Operations Override	322,027	322,027	0
Capital Override	0	0	0
Special K-3 Override (M&O)	0	0	0
Special K-3 Override (Capital)	0	0	0
Small School Adjustment (M&O)	0	0	0
Small School Adjustment (Unrestricted Capital)	0	0	0
Tuition Private M&O		0	
Tuition Private Unrestricted		0	
Tuition Other AZ Districts M&O		0	
Tuition Other AZ Districts Unrestricted		0	
Tuition Out of State Districts M&O		0	
Tuition Out of State Districts Unrestricted		0	
Tuition (Total) M&O	0	0	0
Tuition (Total) Unrestricted	0	0	0
Cert of Ed Convenience M&O	0	0	0
Cert of Ed Convenience Unrestricted	0	0	0
State Assistance (15-976) M & O	0	0	0
State Assistance (15-976) Unrestricted	0	0	0
Add-on for Children w/Disabilities and Indian Students M&O	0	0	0
Add-on for Children w/Disabilities and Indian Students Unrestricted	0	0	0
Administrative Costs M&O	0	0	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	0	0	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	85,047	85,047	0
Budget Balance Carry-Forward	129,626	129,626	0
Dropout Prevention	0	0	0
Excess Utilities	0	0	0
Assistance for Education M&O	0	0	0
Assistance for Education Unrestricted	0	0	0

**Arizona Department of Education**  
**Over Expenditure Report for Fiscal Year 2004**  
**Saddle Mountain Unified School District**

<b>Description</b>	<b>ADE Calculated</b>	<b>District Amount</b>	<b>Difference</b>
Registered Warrant Exp M&O	19,872	19,872	0
Registered Warrant Exp Unrestricted	0	0	0
Energy Reduction Adjustment	0	0	0
Joint Voc & Tech Center M&O	0	0	0
Joint Voc & Tech Center Unrestricted	0	0	0
Career Ladders Budget Balance Carry-Forward	0	0	0
Optional Performance Incentive Budget Balance Carry-Forward	0	0	0
Performance Pay Budget Balance Carry Forward	0	0	0
Adjustment to General Budget Limit	0	0	0
<b>Total General Budget Limit for M&amp;O</b>	<b>3,867,590</b>	<b>3,906,829</b>	<b>(39,239)</b>
Plus or Minus Correction to FY 2003-04 Growth	58,745		
Less Growth Adjustment Requested to Unrestricted Capital (Included below)	0		
<b>Adjusted General Budget Limit</b>	<b>3,926,335</b>		
<b>Budgeted Maintenance &amp; Operations</b>	<b>3,906,829</b>	<b>3,906,829</b>	<b>0</b>
Lesser of Budgeted or GBL for M&O		3,926,335	
Adjusted Lesser of Budgeted or GBL for M&O		3,926,335	
<b>Total M&amp;O Expenditures (AFR)</b>	<b>4,353,222</b>		
M&O Expenditures pursuant to A.R.S. §15-907	0		
Applicable M&O Expenditures		4,353,222	
<b>Unexpended Budget Balance (Over-Expenditure)</b>		<b>(426,887)</b>	
If the above row includes a negative value, the Maintenance & Operations Fund has been over-expended and a resolution to reduce budget capacity and state aid, for FY 03-04, must be completed.			
Less Career Ladders Budget Balance		0	
Less Optional Performance Incentive Budget Balance		0	
Less Performance Pay Unexpended		0	
Applicable Unexpended Budget Balance		(426,887)	
Budget Balance Carry Forward Limit (4% * RCL + Growth Adjustment)		134,791	
<b>Allowed Budget Balance Carry-Forward</b>		<b>0</b>	

**\*\* Formula for calculating the adjusted growth (corrected growth total - original growth = adjusted growth amount)**

Corrected Growth	149,490
Minus Growth Included on Final 03-04 APOR55-1	90,745
Growth Adjustment	58,745

Please see memo at <http://www.ade.az.gov/Districts/ReportsData/ReportsData.asp>, for your district, regarding information on growth calculation. This memo is also available in the School Finance memos section and the School Finance Bulletin Board.

**Adjustments to FY 2004-05 Expenditure Budget and Worksheets**

Increase to FY 2004-05 Unrestricted Capital due to greater than anticipated Growth (or by election of district)	0
Add to FY 2004-05 Expenditure Budget Page 8 of 8 Line A11 You may increase the budgeted unrestricted capital amount on page 4 Of 8 to reflect this increase	
Adjustment, from page 7 of 8, to be included on FY 2004-05 Expenditure Budget, Page 8 of 8, Line A2 Unrestricted Capital	0
Adjustment amount for FY 2004-05 Budget Worksheet M, line 1b. Amount on Worksheet M is subtracted. Amount should be included as displayed here.	0

**Arizona Department of Education**  
**Over Expenditure Report for Fiscal Year 2004**  
**Saddle Mountain Unified School District**

<b>Description</b>	<b>ADE Calculated</b>	<b>District Amount</b>	<b>Difference</b>
<b>Unrestricted Capital Budget Limit</b>			
Unrestricted Available in FY 2002-03	586,820	586,820	
Unrestricted Capital Budget Limit Adjustment	0	0	
Adjusted Unrestricted Available in FY02-03	586,820	586,820	0
Amount Budgeted in Unrestricted Cap FY 2002-03	586,820	586,820	0
Lesser of Available for Budgeted	586,820	586,820	0
Actual Unrestricted Expenditures FY 2002-03	208,654	208,654	0
FY 02-03 Unrestricted Unexpended Budget Bal	378,166	378,166	0
Interest Earned FY 2002-03	7,184	7,184	0
Federal Impact Adjustment	0	0	0
Monies Deposited from SFB for Donated land	0	0	
Adjustment to Unrestricted Capital Budget Limit (A.R.S. §15-915 and Resolutions)	0	0	0
Amount to be used for Capital (from page 7)	222,838	222,838	0
Adjustments to Unrestricted Capital FY 2003-04, page 7 of 8, included in above line	0		
SBE Approval to Accum.	0	0	0
Unrestricted Capital Available FY 2003-04	608,187	608,188	(1)
Budgeted Unrestricted Capital (Includes corrections pursuant to 15-915)	608,188		
Lesser of Budgeted or Unrestricted Capital Available		608,187	
<b>Total Unrestricted Capital Expenditures</b>	<b>201,150</b>		
Unrestricted Capital Expenditures pursuant to A.R.S. §15-907	0		
Applicable Unrestricted Capital Expenditures		201,150	
<b>Unexpended Budget Balance (Unrestricted ) or Over-Expenditure</b>		<b>407,037</b>	
If the above row includes a negative value, Unrestricted Capital has been over-expended and a resolution to reduce budget capacity and state aid must be completed.			
<b>Soft Capital Allocation Limit</b>			
Soft Capital Allocation Limit FY 2002-03	425,174	425,174	0
Soft Capital Allocation Limit Adjustments	0	8,792	(8,792)
Adjusted Soft Cap Alloc Limit FY 2002-03	425,174	433,966	(8,792)
Soft Capital Allocation Budgeted FY 2002-03	425,174	425,174	0
Lesser of Budgeted or Limit	425,174	425,174	0
Actual Soft Capital Allocation Exp FY 2002-03	304,588	304,588	0
FY 00-01 Unexpended Soft Capl Budg Bal	120,586	120,586	0
Interest Earned FY 2002-03	4,230	4,230	0
Soft Capital Allocation FY 2003-04	171,831	171,831	0
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY 2003-04	296,646	296,647	(1)
Budgeted Soft Capital	296,647	296,647	0
Lesser of Budgeted or Soft Capital Allocation Limit		296,646	
Actual 2003 Soft Capital Expenditures		106,410	
<b>Unexpended Budget Balance (Soft Capital) or Over-Expenditure</b>		<b>190,236</b>	
If the above row includes a negative value, Soft Capital Allocation has been over-expended and a resolution to reduce budget capacity and state aid must be completed.			